

RECORDATION NO.

25367-B
FILED

FEB 09 '05

12-17 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

February 9, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Subleases, dated as of February 2, 2005.

The enclosed document relates to the Memorandum of Lease (Group 4) previously filed with the Board under Recordation Number 25367.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, Ohio 43537

Assignee: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, New Jersey 08830

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

365 railcars within the series IFBX 20005 - IFBX 20148, NAHX 4097 - NAHX 890834 and USLX 20401 - USLX 20411 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Subleases.

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

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MEMORANDUM OF ASSIGNMENT OF SUBLEASES

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF SUBLEASES ("Assignment") is made entered into as of February 2, 2005, by and between The Andersons, Inc, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 ("Assignor"), and Siemens Financial Services, Inc., a Delaware corporation, having its principal place of business at 170 Wood Avenue South, Iselin, New Jersey 08830 ("Assignee").

WHEREAS, Assignor, as Lessor, has had assigned to it the subleases described in Exhibit A (hereinafter collectively referred to as the "Subleases") pertaining to the railcars described therein ("Cars"). Evidence of the Subleases has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Subleases; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President Finance and Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument on behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 20th day of February, 2005.

Elizabeth J. Hall
Notary Public

My Commission Expires:

ELIZABETH J. HALL
Attorney at Law

Notary Public - State of Ohio
My Commission has ~~an~~ Expiration Date
Section 147.03 O.R.C.

Title: _____

STATE OF NEW JERSEY)
) ss:
COUNTY OF MIDDLESEX)

Before me, a Notary Public, in and for said county and state, personally appeared Peter Donaldson, the Vice President of Siemens Financial Services, Inc., a Delaware corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument on behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal this 31st day of January, 2005.

Antoinette Puccia
Notary Public
My Commission Expires: ANTOINETTE PUCCIA
A Notary Public of New Jersey
My Commission Expires November 15, 2006

EXHIBIT A

Subleases entered into by The Andersons, Inc.

List of Subleases

1. **Lessee:** The Burlington Northern and Santa Fe Railway Company ("BNSF")
 - a). Rider No. 27 to Car Leasing Agreement No. 2019-83-02, dated as of October 25, 2004, between the Seller and BNSF.
 - b). Car Leasing Agreement No. 2019-83-02, dated as of January 1, 1997, between the Seller and BNSF.

Exhibit A-1

[illegible]

[illegible]

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
The Burlington Northern Santa Fe Railroad	IFBX	20133	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20134	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20135	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20136	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20137	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20139	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20140	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20141	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20142	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20143	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20144	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20145	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20146	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20147	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20148	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	USLX	20401	C113	EVANS	6/1/1978
The Burlington Northern Santa Fe Railroad	USLX	20410	C113	EVANS	1/1/1978
The Burlington Northern Santa Fe Railroad	USLX	20411	C113	EVANS	6/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	53408	C113	PULLMAN CO.	8/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	57438	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	63330	C113	BERWICK FORGE	4/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	63673	C113	INGALLS	1/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	63685	C113	INGALLS	1/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	64256	C113	INGALLS	1/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	478540	C113	PULLMAN CO.	7/1/1975
The Burlington Northern Santa Fe Railroad	NAHX	479645	C113	PULLMAN CO.	12/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	480935	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	480940	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	481084	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	483146	C113	INGALLS	3/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	483528	C113	THRALL CAR MFG	6/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	484994	C113	INGALLS	8/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	487303	C113	INGALLS	9/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	487326	C113	INGALLS	9/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	487868	C113	INGALLS	1/1/1982
The Burlington Northern Santa Fe Railroad	NAHX	487890	C113	INGALLS	1/1/1982
The Burlington Northern Santa Fe Railroad	NAHX	488141	C113	INGALLS	12/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	488737	C113	BERWICK FORGE	9/1/1982
The Burlington Northern Santa Fe Railroad	NAHX	510100	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510101	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510104	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510106	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510108	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510113	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510114	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510116	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510117	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510118	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510124	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510125	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510130	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510132	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510133	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510136	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510148	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510150	C113	TRINITY	1/1/1980

[illegible]

[illegible]

[illegible]

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
The Burlington Northern Santa Fe Railroad	NAHX	510559	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510560	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510561	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510562	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510565	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510567	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510568	C113	TRINITY	6/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510569	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510572	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510575	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510576	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510579	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510580	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	511000	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511002	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511003	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511004	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511006	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511007	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511009	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511010	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511011	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511012	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511013	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511014	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511015	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511016	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	890634	C113	PULLMAN CO.	1/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	510291	C113	PULLMAN CO.	2/1/1980

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

2/2/05



Robert W. Alvord